

**Amendments to the Specification:**

Please replace the paragraph bridging pages 36 and 37 with the following amended paragraph:

At first, an etching stopper film 901 is formed on a first substrate 900 and a base insulating film 902 is formed thereupon. Subsequently, such as a semiconductor element, an n-channel type TFT 903b, a p-channel type TFT 903b, a storage capacitor portion 906, a terminal portion (not shown) are formed on the base insulating film 902. A CMOS circuit is formed if the n-channel type TFT 903b and the p-channel type TFT 903a are combined complementarily, thereby various types of integrated circuits can be composed. For example, a memory circuit such as SRAM can also be fabricated. Therefore, a central processing unit (referred to also as a CPU) which merged an arithmetic logical unit (including an AND circuit, an OR circuit, a NOT circuit, a buffer circuit or a register circuit) with a control section (including a program counter, an instruction register or a control signal generating portion) on the first substrate 900 can be fabricated. In addition, with regard to the CPU, a detailed description is omitted here because it was explained in the Embodiment mode 5.